

Allowable Costs, WUFAR, and WISEgrants

How WISEgrants uses WUFAR to assist subrecipients in meeting Allowable Cost Requirements

Federal Funding Conference
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PUBLIC INSTRUCTION
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WUFAR

- Reporting system that can also be used as an accounting system.
- Not required accounting, but required for reporting and claims to DPI.
- Always used for the State Budget and LEA Annual Reports.

WISEgrants

- Single web-based portal for federal grants administered by DPI.
- Creates consistency in federal grant accounting across DPI programs.
- Utilizes WUFAR as the foundation for budgets and claims.
- Contains application, budget, and claims for larger grants
- Processes subaward documents for all federal grants administered by DPI



WISEgrants Current Grants

Formula Grants

These grants reside within WISEgrants, including the application, budget, and claims.

- ❖ ESEA Titles I-A, I-D, II-A, III-A, IV-A, and V-B RLIS
- ❖ IDEA Flow-through & Preschool
- ❖ Perkins CTE

Each grant has established its own set of “allowable costs” within WISEgrants through the options available in the grant budget’s drop-down menus.

WISEgrants Current Grants

Discretionary Grants

The budget and claims for these grants reside within WISEgrants. The application requirements for these grants are completed outside of WISEgrants.

- ❖ IDEA Discretionary Grants
- ❖ Title I-C Migrant Education
- ❖ Education for Homeless Children and Youth
- ❖ Wisconsin Charter Schools Program

Each grant has established its own set of “allowable costs” within WISEgrants through the options available in the grant budget’s drop-down menus.

Uniform Grant Guidance

Subpart E – Cost Principles

- Addresses 55 “items of cost” that receive clarification regarding allowability, *in general*, for using federal funds.
- Is not an exhaustive or minutely detailed list, so...Provides guidance on “Basic Considerations” to apply to all costs, listed or not listed.

Factors affecting allowability of costs

- ❖ Is the cost allowed under the specific federal grant program? §200.403 (b)
- ❖ Is the cost necessary to meet the program objectives? §200.403 (a)
- ❖ Is the amount of the cost reasonable? §200.404
 - ❖ Did the subrecipient follow sound business practices?
 - ❖ Would the cost be considered a fair market price?
- ❖ Would the same cost be funded with local dollars? §200.403 (c)
 - ❖ Did the LEA consider its responsibilities to the LEA, its students, the public, and government?
- ❖ Is there supporting documentation for charges to the grant? §200.403 (g)

Allocable to the Federal Award

A cost is allocable to a particular Federal award if the goods/services involved are assignable to that Federal award in accordance with relative benefits received. (2 CFR §200.405(a))

To what extent are the expenditures charged to a particular grant program benefiting the program?

Allocable to the Federal Award

When a subrecipient charges 100 percent of an expenditure to a federal program, the LEA must ensure that the program is receiving the entire benefit of these costs.

Example:

100 supplemental reading program site licenses are purchased with IDEA flow-through funds.

The LEA uses 75 site licenses for special education and 25 site licenses for “any student who needs it.” This is not allocable. The cost of 25 site licenses would be considered an unallowed cost.

A teacher spends 25% of her time working on the federal program objectives, therefore 25% of the teacher's salary is charged to the federal award.

**Allocable
with supporting
Time and Effort
documentation**

Grant funded staff use the Internet, so the LEA charges 3% of its network costs to the federal award.

**Not Allocable –
not based on actual
usage or cost**

Allowable Costs Drive Choices


The budget drop-down choices available within WISEgrants are driven by allowed costs under each program.



- ❖ If you can't find it, look for technical assistance on allowable costs (such as IDEA) or contact the DPI consultant assigned to your agency to follow-up on an allowable costs.







What the end user sees:

Personnel

Program Type: 

Position:  



Position Activity:  



Function:  

Salary:

General Ledger Account:

Staff Name or Detailed Description:

Area:  

Object:  

Benefits:

Cancel

Save

Save and Repeat Combo

Each selection prefills the next drop-down choice

Behind the magic – the WUFAR Combination Creations

Personnel - WUFAR Combinations

Sections

[Personnel](#) [Purchased Services](#) [Non-Capital Objects](#) [Capital Objects](#) [Insurance](#) [Other Objects](#)

Copy WUFAR Combinations

Filter List:

Clear Filter

+ Add New Combination

Export to Excel

Refresh

Clear Last Used Edit Values

Toggle Grid Loading

Drag a column header and drop it here to group by that column

Gr... ▼	Progr... Type ▼	Object Num... ▼	Funct... Num... ▼	Function Label ▼	Posit... Num... ▼	Position Label ▼	Area Num... ▼	Area Label ▼	Position Activity ▼			
IDEA - Preschool	Public School	200	110000	Undifferentiated Curriculum	00	Staff	0000	No Description Beyond Position	IEP Activities			View
IDEA - Preschool	Public School	200	122000	English Language	53	Teacher	0316	Reading and Reading Interventions(including RtI for reading)	Standard (Default)			View
IDEA - Preschool	Public School	200	122000	English Language	53	Teacher	0316	Reading and Reading Interventions(including RtI for reading)	Extended School Year			View
IDEA - Preschool	Public School	200	152000	Early Childhood	64	Program Coordinator	0808	Early Childhood Special Education	Standard (Default)			View
IDEA - Preschool	Public School	200	152000	Early Childhood	64	Program Coordinator	0808	Early Childhood Special Education	Stipend			View

Behind the magic – the WUFAR Combination Creations

Purchased Services - WUFAR Combinations

Combination Details

Act

IDEA

Grant

IDEA - Flow-through

Sub-Budget

Flow-through

Budget
Section

Purchased Services

Program
Type

Public School

Purchase
Item

Private Vendor Contract for Support Services

Object

Select a Purchase Item...

Payment to WTCS

Private Vendor Contract

Private Vendor Contract - 2r Charter School

Private Vendor Contract for Instructional Services

Private Vendor Contract for Support Services

Purchase
Item Detail

Property Services

Function
Number

Pupil Lodging and Meals

Pupil Transportation

Purchase
Item

Private Vendor Contract for Support Services

Object

310 - Personal Services

Purchase
Item Detail

Select an Object...

300 - Purchased Services

310 - Personal Services

311 - IEP Personal Purchased Medical Services

320 - Property Services

321 - Technology Related Repairs and Maintenance

322 - Rentals of Computers and Related Equipment

323 - Operational Services

Function
Number

General Attributes

Detailed Description Required

☐

Do Not Collapse for Claims

☐

Goal Required

☐

Program Activity Required

☐

District Optional

☐

District Required

☐

School Optional

☐

School Required

☐

Inactive

☐

Purchased Services Attributes

Using 1202

☐

Entity # Required

☐

FTE Required

☐

Vendor Description Required

☐

\$25k Max Indirect Recovery

☐

✓ Update

⊗ Cancel

Program Types in WISEgrants

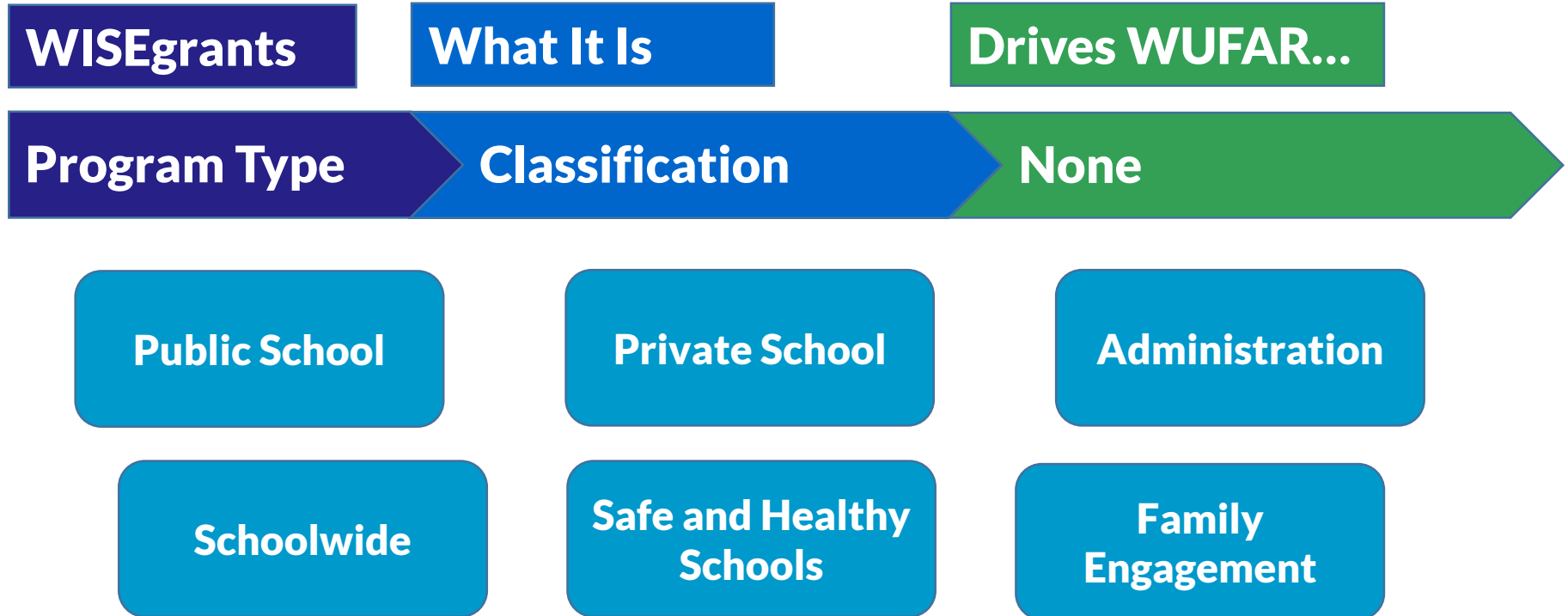
Some federal program have requirements in which subrecipients must spend grant funds on certain prescribed activities.

- ❖ IDEA - Flow-through / Preschool
- ❖ IDEA - Title I-A, Title II-A, Title III-A, Title IV-A, Wisconsin Charter School Program

These categories of cost are represented in WISEgrants by Program Types. Program Types will be the first selection required when budgeting.

As with all fields within budgeting, if there is only one available selection, the field will populate with the only selection (e.g. grants that have only one Program Type)

WISEgrants Terminology – Program Type



Program Type tracks categories of program costs

Personnel

Program Type: Select a Program Type...

Position: Select a Program Type...

Position Activity: Public School

Function: Private School

Salary: \$0.00

General Ledger Account:

Staff Name or Detailed Description:

Area: Select an Area Label...

Object: Select an Object Number...

Benefits:

Equitable Services Summary

Amount reserved for Equitable Services: \$30,098.30

Amount budgeted for private school services: \$30,099.00

Amount still required to be budgeted: (\$0.70)

Some grants only have one “type” of program costs, such as IDEA’s CEIS set-aside.

WISEgrants Personnel Section

Each budget item requires a “Position” and “Area”

- ❖ Matches the position and area available in WISEstaff.
- ❖ License validation is built into WISEgrants for certain positions.

Each budget item requires a “Position Activity”

- ❖ “Standard (Default)” means full-time or part-time and may require a license number or a staff name. If a license number or name is required, only one individual’s salary and benefits should be included in the budget entry.

Personnel Section

Personnel

[Submission](#) [Personnel](#) [Purchased Services](#) [Non-Capital Objects](#) [Capital Objects](#) [Insurance](#) [Other Objects](#) [Indirect](#) [View All Sections](#)

Personnel

Program Type: Schoolwide

Position: Teacher

Position Activity: Standard (Default)

Function: 221900 - Other Improvement of Instruction

School: Albany EI

Salary: \$0.00

General Ledger Account:

FTE:

Detailed Description

Area: Title I - Reading

Object: English as a Second Language

Benefits: General Science

ELO Entity #: History

Mathematics

Reading and Reading Interventions(including Rtl for reading)

Social Studies (Fusion Course)

Title I - Mathematics

Title I - Reading

WISEgrants Personnel Screenshot

Program Type: Public School

Position: Other Support Staff

Position Activity: Standard (Default)

Function: 223300 - Special Education Supervision & Coordination

Salary: \$0.00

General Ledger Account:

Staff Name or Detailed Description:

Area: Clerical/Support Staff - Special Education

Object: 200 - Employee Benefits

Benefits:

The salary field is always tied to Object 100, although not displayed

If this field has a red arrow, it means that an individual staff name is required

repeat Combo

The use of Full-Time Equivalent

- When the “FTE” field is present, the user enters a number up to 1.00 (100%) to identify the percentage of a person’s time funded by the grant.
- There are federal reporting requirements under some Acts, such as ESEA, in which DPI must report FTE.
- Staff with an elementary or regular education license can teach reading as long as the reading portion of the FTE does not exceed 25% (Title I-A Schoolwide, IDEA-CEIS and IDEA-Title I Schoolwide set-asides).

Time & Effort Documentation

§200.430 (i) Standards for Documentation of Personnel Expenses

Time & Effort documentation is **STILL** required.

Charges to federal awards must be based on records that accurately reflect the work performed. These records must:

- ❖ Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- ❖ Be incorporated into the official records of the subrecipient.



Personnel Issues with Budgets

Timeline – Subrecipient enters a budget at the beginning of the fiscal year (or before) and may include staff that end up not being there once the school year starts.

- ❖ Make sure payroll and grant budgets are in alignment.
- ❖ Budget revisions can be made at any time throughout the year.



Single Audit & State Findings

Single audit findings for time & effort reporting have resulted in DPI discovering that staff charged to the subrecipient's grant were not actually on an approved budget.

This has also been uncovered when reviewing the auditor's special education categorical aid "no-valid license" reports.



WISEgrants “Staff” Position

If the position normally requires a license but the software allows a subrecipient to roll-up several salaries into one line, the individuals funded by the grant must still hold appropriate DPI licenses.

- ❖ Substitute teachers
- ❖ Substitute special education aides
- ❖ Salary and benefits of staff for activities outside of contracted time (curriculum development, family engagement events, attending professional development)
- ❖ Stipends or teacher salary differentials

WISEgrants “Staff” Position

Position	Area	Position Activity
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**Credit
Reimbursement**

IEP Activities

**Other
Improvement of
Instruction**

**Other
Instructional
Staff Services**

**Extended
Contract-Family
Engagement**

**Student Work
Stipends**

**Transition
Services**

WISEgrants “Staff” Position

Personnel

[Submission](#) [Personnel](#) [Purchased Services](#) [Non-Capital Objects](#) [Capital Objects](#) [Insurance](#) [Other Objects](#) [Indirect](#) [View All Sections](#)

Personnel

Program Type: Schoolwide

Position: Staff

Position Activity: Select a Position Activity...

Function: Select a Position Activity...

Salary: Credit Reimbursement

General Ledger Account: Extended Contract-Curriculum Development

Detailed Description: Extended Contract-Family Engagement

Extended Contract-Professional Development

Extended Contract-School Improvement Planning

Area: No Description Beyond Position

Object: Select an Object Number...

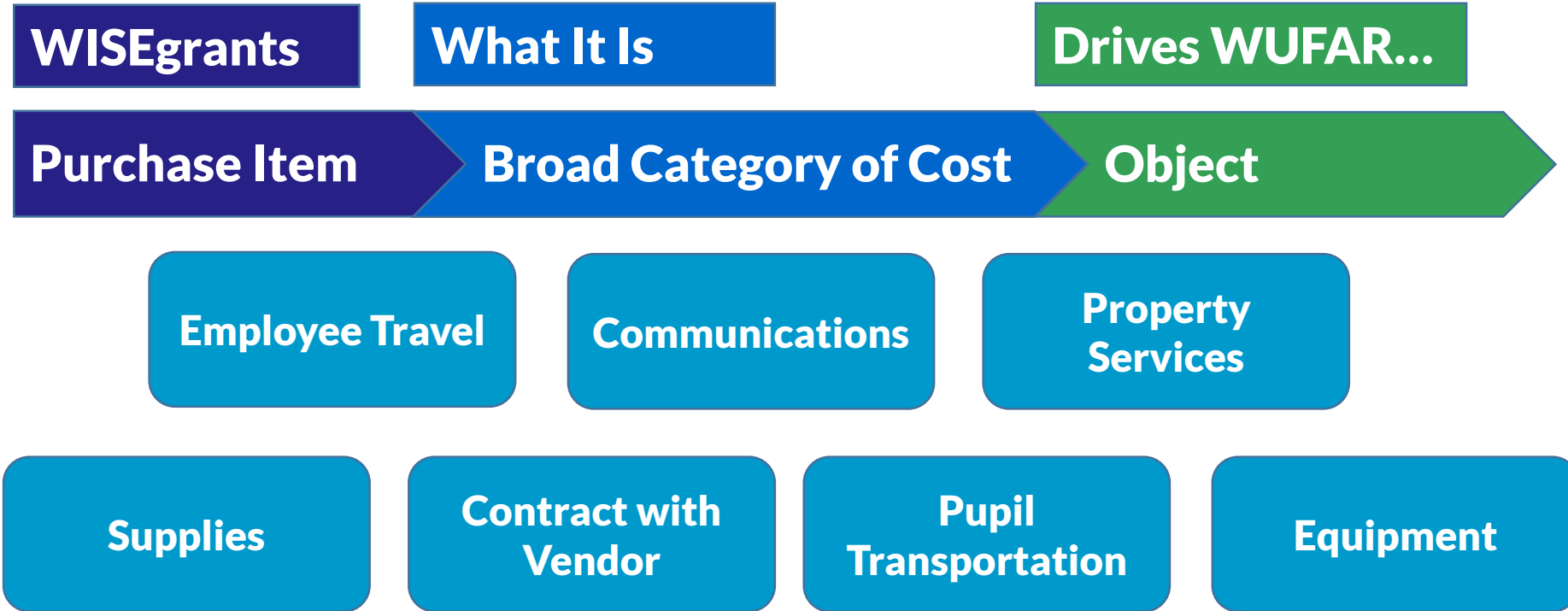
Benefits:

Cancel

Save

Save and Repeat Combo

WISEgrants Terminology – Purchase Item



400 NON-CAPITAL OBJECTS

410 Supplies

- 411 General Supplies
- 415 Food
- 416 Medical Supplies
- 417 Paper
- 418 Medical Supplies for IEP Medical Services

420 Apparel

430 Instructional Media

- 431 Audiovisual
- 432 Library Books
- 433 Newspapers
- 434 Periodicals
- 439 Other Instructional Media

440 Non-Capital Equipment

- 443 Containers
- 444 Furnishings
- 445 Measuring Devices
- 446 Tools & Implements
- 449 Other Non-Capital Equipment

**Purchase Items in WISEgrants
are copied directly from WUFAR**

450 Resale Items

460 Equipment Components

470 Textbooks & Workbooks

- 471 Textbooks
- 472 Workbooks
- 473 Sheet Music
- 479 Other Instructional Books

480 Non-Capital Technology

- 481 Technology Supplies
- 482 Non-Capital Technology Hardware
- 483 Non-Capital Software

490 Other Non-Capital Items

Purchase Item

Non-Capital Objects

[Submission](#) [Personnel](#) [Purchased Services](#) [Non-Capital Objects](#) [Capital Objects](#) [Insurance](#) [Other Objects](#) [Indirect](#) [View All Sections](#)

Non-Capital Objects

Program Type: Public School

Type of Purchase:

Select a Purchase Item...

Function:

Select a Purchase Item...

Equipment Components

Amount:

Instructional Media

Vendor:

Non-Capital Equipment

Other Non-Capital Items

Detailed Description:

Software, Non-Instructional

Supplies

Textbooks / Workbooks

Purchase Detail:

Select a Purchase Item Detail...

Object:

Select an Object Number...

General Ledger

Account:

Cancel

Save

Save and Repeat Combo

Purchase Items in Purchased Services

WISEgrants

WUFAR Object

CESA Contract

386 – Payment to CESA

LEA Contract

382 – Payment to WI School District

WTCS Contract

386 – Payment to WTCS District

Employee Travel

342 – Employee Travel

**For contracted services,
you must first select the
vendor type before
choosing the
service provided.**

Purchasing from a CESA

- **Unless the item is a non-capital or capital object, the cost will be associated with the purchase item “CESA Contract”**
 - ❖ Maintenance of Special Education Equipment
 - ❖ Library Media
 - ❖ Information Technology Services

Supplies, Software or Instructional Materials purchased through a CESA must be coded as non-capital objects and not as CESA contracts



Purchase Items in Purchased Services

WISEgrants

WUFAR Object

**Private Vendor
Contract for
Support Services**

310 – Personal Services

**Private Vendor
Contract for
Instructional Services**

370 – Payment to Non-Gov Agency

**IT Private Vendor
Contracts**

360 – Information Tech Services

Purchasing Instruction

**Instruction
purchased from
a CESA (386),
LEA (382),
or
Private Vendor
(370)**

Elem. – All Subjects

110 000

Mathematics

124 000

English Language

122 000

**431 000 –
General Contracted
Instruction**

Speech / Language

156 600

**Orientation &
Mobility**

156 700

**Educational
Interpreter**

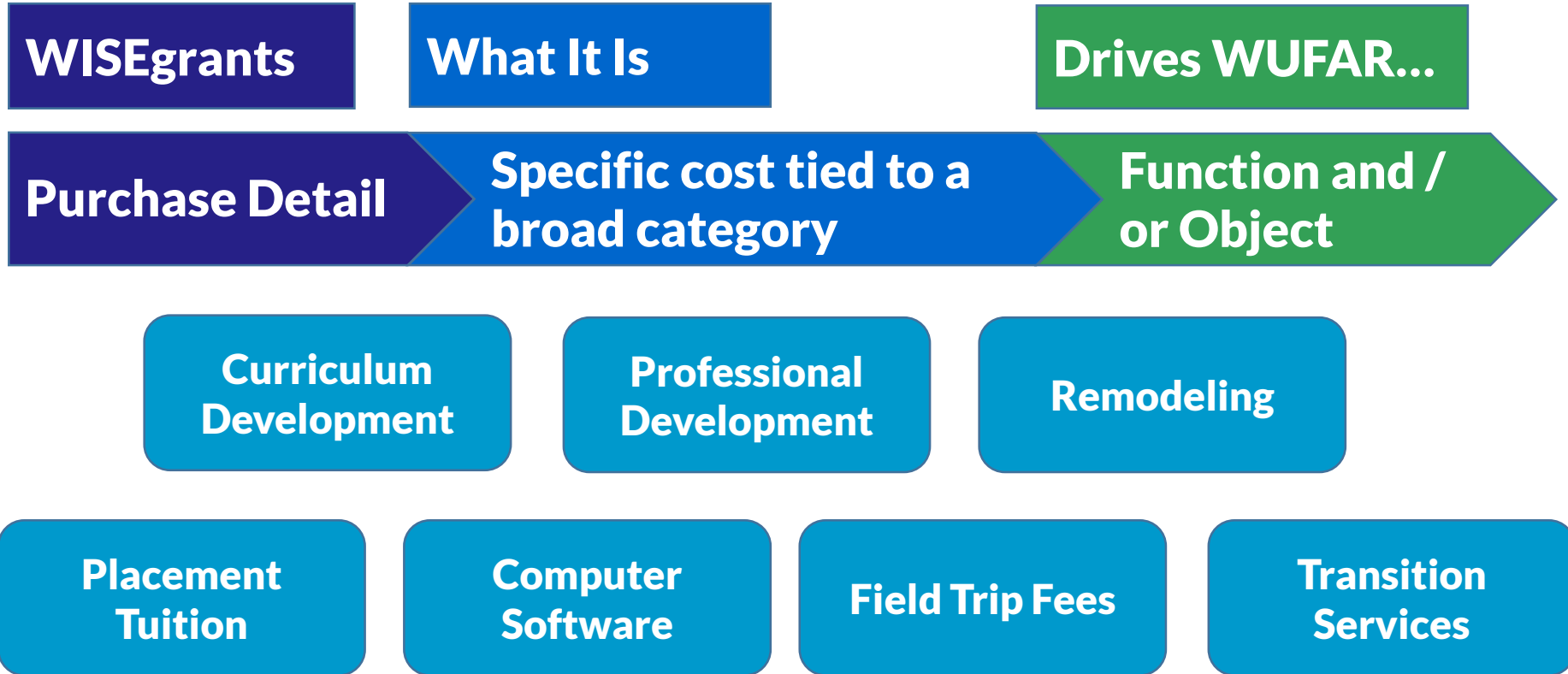
156 100

**436 000 –
Special Education
Contracted
Instruction**

Different Non-Capital Objects

Items given out, consumed, or disposable	Supplies	410	XXXXXX
Materials related to Instruction	Instructional Media	430	1XXXXX
Textbooks & Workbooks	Textbooks/Workbooks	470	1XXXXX
Technology items consumed or disposable	Technology Supplies	481	1XXXXX
Computer Software	Software	483	2XXXXX
Periodicals / Prof. Library	Other Non-Capital Items	490	XXXXXX

WISEgrants Terminology – Purchase Detail



Purchase Detail

Non-Capital Objects

[Submission](#) [Personnel](#) [Purchased Services](#) [Non-Capital Objects](#) [Capital Objects](#) [Insurance](#) [Other Objects](#) [Indirect](#) [View All Sections](#)

Non-Capital Objects

Program Type: Public School

Type of Purchase: Instructional Media

Function: Select a Function Label...

Amount: \$0.00

Vendor:

Detailed Description:

Purchase Detail:

Select a Purchase Item Detail...

- Computer Software
- Instructional Materials
- Instructional Media
- Professional Publications/Subscriptions

Object:

General Ledger
Account:

Cancel

Save

Save and Repeat Combo

Purchase Detail Driving Function / Object

Purchase Item	Purchase Detail	Function	Object
Property Services	Remodeling	255300	320
Communication	Postage	XXXXXX	353
CESA Contract	Curriculum Devlp.	221200	386
Supplies	Food	XXXXXX	415

Equipment

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.
(2 CFR §200.33)

Equipment is coded under Non-Capital Objects OR Capital Objects, depending on LEA's capitalization threshold.

Equipment

Equipment budget items require additional selections, including:

- Equipment Type - list of allowable types determined by grant
- # of Units – also determines per unit cost
- Equipment Detail – additional description field
- Equipment Assurance – required dropdown field providing information on how the equipment purchase aligns with the program

Equipment

Non-Capital Objects

[Submission](#) [Personnel](#) [Purchased Services](#) [Non-Capital Objects](#) [Capital Objects](#) [Insurance](#) [Other Objects](#) [Indirect](#) [View All Sections](#)

Non-Capital Objects

Program Type: Public School

Type of Purchase: Non-Capital Equipment

Purchase Detail: Non-Capital Equipment

Function: 158000 - Combined Cost Reporting - Special Educa...

Object: 440 - Non-Capital Equipment

1 Equipment Type: Computing Devices (Laptops, Printers, etc.)

2 Number of Units: 10

3 Equipment Detail: Required Field - Laptops - Non-Capital because PER UNIT cost is below capitalization threshold

4 Assurance: These computers are for the purposes of special education and related services.

Amount: \$8,000.00

General Ledger Account:

Vendor:

Cancel

Save

Save and Repeat Combo

Instructional or Non-Instructional

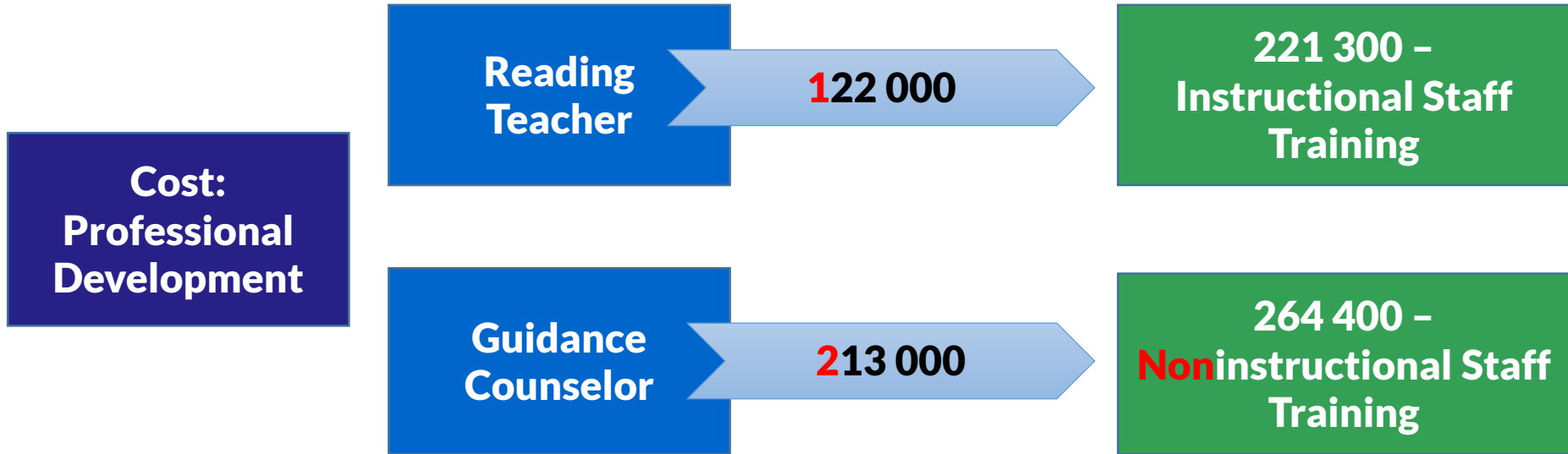
Functions that begin with 1 are “instructional”

- ❖ Functions tied to teachers
- ❖ 122 000 – English Language; 158 000 – Cross Categorical

Functions that begin with 2 are “non-instructional”

- ❖ Functions tied to pupil- and related services staff
- ❖ 212 000 – School Social Worker; 215 000 – School Psychologist;
211 000 – Dean of Students; 218 000 – Physical Therapist

Instructional or Non-Instructional



Instructional and Non-Instructional

Cost: Materials

Regular
Curriculum

120 000

Instructional Media
Instructional Materials

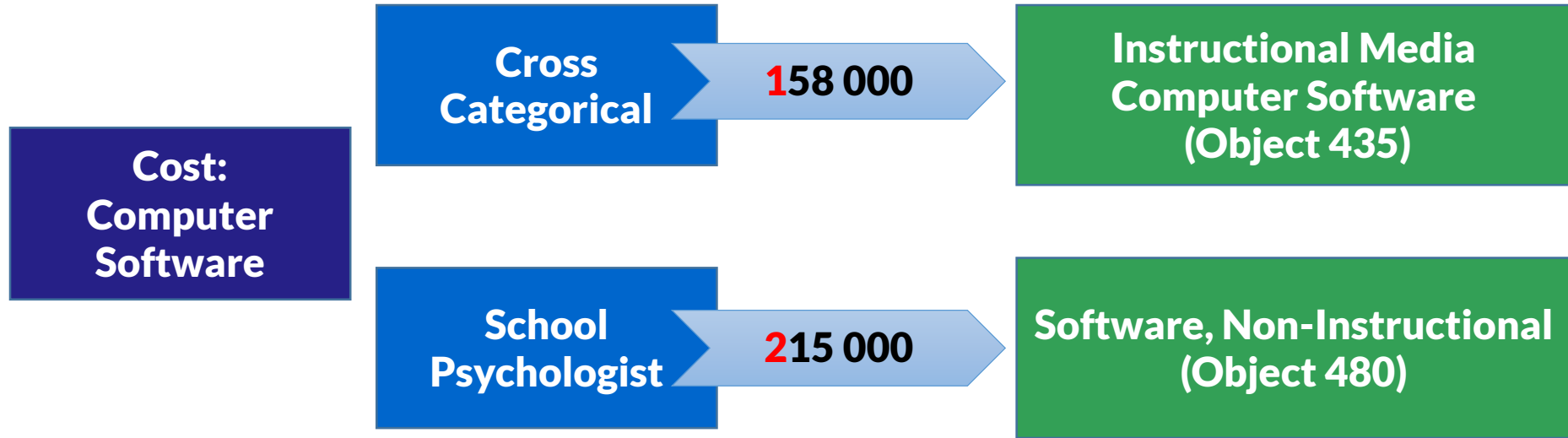
Professional
Development

221 300

Other Non-Capital Items
Staff Training Materials

or
Supplies
General Supplies

Instructional and Non-Instructional



Avoid Lumping

Although tempting, shared costs associated with instructional and non-instructional staff should be separated on the subrecipient's ledger and on the subrecipient's grant budget.

- ❖ Professional development – easy to enter a single amount for function 221 300 (instructional staff training), but the cost should be broken out between teachers and 264 400 for related services staff (school psychologists, social workers, guidance counselors, pupil services directors, school nurses...)

Professional Development Coding

Conference or workshop registration costs are always a purchased service with a function of 221 300 or 264 400.

- ❖ The WUFAR object number is based on who is providing the training – CESA, Private Vendor, DPI, etc.

Object 900 – “Dues and Fees”

- ❖ Never used for conference or workshop registration costs. Dues and fees cover professional organization fees, DPI staff license fees, or field trip costs.

Professional Development

Salary / Benefit Functions for Staff Attending Training During Regular Work Schedule

Teacher

110 000

110 000

Social Worker

212 000

212 000

Special Ed Director

223 300

223 300

Salary / Benefit Functions for Staff Attending Training Outside of Regular Schedule

Teacher

110 000

221 300

Social Worker

212 000

264 400

Paraprofessional

159 100

221 300

Professional Development

Employee Travel – Mileage, Lodging, Meals

Teacher

158 000

221 300

Physical Therapist

218 200

264 400

School Nurse

214 000

264 400

Substitute Costs

Professional Devl.

159 200

221 300

Sick Leave

159 200

159 200

Maternity Leave




110 000

110 000

Not Good Practice

If you cannot find the right combination within the drop-downs, the cost may not be allowed. How do we know it happens? The user chooses the “closest” WUFAR combination and then in the detailed description identifies what the cost really is (usually an unallowed cost).

- ❖ IDEA examples: Medicaid billing, purchased autism instruction from a private vendor, contracted music therapy...
- ❖ Title I example: Entering LEA staff in as a purchased service to avoid having to enter an Educator File Number

	<p>SUPERINTENDENT / DISTRICT ADMINISTRATOR : Salary and benefits of staff employed by an LEA.</p>	<p>The salary and benefits of a superintendent / district administrator cannot be charged to federal grants even if the administrator is providing special education support and is appropriately licensed (2 CFR § 200.444).</p>
	<p>MUSIC THERAPY - Costs for contracted therapy from a private vendor.</p>	<p>Adaptive music education or music therapy provided by a private contractor (object 370) is not eligible for IDEA or state special education categorical aid.</p> <p>Only the salary and benefits of an LEA, CESA, or CCDEB employed teacher holding a DPI license '1859' for Music - Special Education are eligible for IDEA reimbursement for the time the teacher provides instruction to students with disabilities per the student's IEP requirements.</p>
	<p>FORWARD HEALTH REVALIDATION FEE: Costs associated with validating the LEA as eligible for Medicaid SBS services through the Department of Health Services.</p>	<p>Every few years, each LEA needs to go into the Forward Health web portal and revalidate the LEA as eligible for SBS revenue. There is a fee associated with the revalidation.</p> <p>This cost should be booked to Fund 27 as a cost associated with the delivery of special education, but it is not a cost that is eligible for IDEA or state special education categorical aid reimbursement. This fee should be coded to 27-940 or 949-223300-019.</p>

Budget Revisions

Grant budgets can be revised throughout the grant fiscal year.

Certain factors may require revisions to the budget, such as changes to the allocation, finalizing of carryover, changes made by the LEA to the grant application, or amounts claimed for a line item exceeding the amount budgeted.

Budget Revisions

Under the Uniform Grant Guidance, LEAs are allowed to claim an overage of line items as long as the accumulated line item overage does not exceed 10% of the approved budget (and is within the approved total budget amount). (2 CFR § 200.308(e))

These overages will cause budget validations that will prevent the submission of future budgets or claims until resolved.

Messages: ▲

- If using the Wisconsin Uniform Financial Accounting Requirements (WUFAR), a subrecipient's ledger should appropriately reflect the approved budget (and local WUFAR crosswalk, if applicable) in WISEgrants. If you are unable to find the WUFAR combination for your budget item, please do not find the closest match but [report the missing combinations](#). All requests will be dealt with in a timely manner.

In order to submit the IDEA - Flow-through budget, complete the tasks identified here: ▼

- **The following budget combinations have been claimed in amounts greater than the current budget revision. Please update the following items and submit for approval:**
 - Purchased Services - 341/Pupil Transportation - 256750/Contracted Specialized Transportation : The cumulative claimed to date amount is \$1,140.98. **Line items with this combination must be increased by \$140.98**
 - Purchased Services - 341/Pupil Transportation - 256770/Field Trips - Contracted: The cumulative claimed to date amount is \$3,582.60. Line items with this combination **must be increased by \$582.60**
 - Purchased Services - 342/Employee Travel - 218200/Physical Therapy: The cumulative claimed to date amount is \$1,591.04. Line items with this combination **must be increased by \$91.04**

Technology Changes for 2018-19

US Census Bureau began requesting additional detail for technology-related expenditures as part of Fiscal Survey F-33.

WUFAR was updated on October 1, 2018 with changes to Objects and Functions. New codes are in use for 2018-19 in WISEgrants and in reporting to School Financial Services.



Function Changes for 2018-19

New Functions

- **221 500 – Instruction Related Technology**
 - Technology for instructional support (e.g. technology centers, computer labs, technology integration)
 - Classroom technology used by students or have an instruction focus are coded to 100000s
- **295 000 – Administrative Technology Services**
 - Centralized IT costs (e.g. network, IT support, licenses for all staff, IT staff salary and benefits)
 - Replaces Function 266000



Object Changes for 2018-19

Objects – New and revised

- 321 – Technology Related Repairs and Maintenance
- 327 – Construction Services
- 329 – Cleaning Services
- 360 – Data Process and Coding Services
- 481 – Technology Supplies
- 482 – Non-capitalized Technology Hardware
- 581 – Technology-Related Hardware (Capital)
- 582 – Technology Software (Capital)



Object Changes for 2018-19

Objects – Rental

Equipment, Site, and Building Rental will be moved from Capital Objects to Purchased Services:

- 320s - Equipment Rental – Moved from 500s to 320s
 - 322 - Rental of Computers and Related Equipment
 - 325 - Vehicle and Equipment Rental
- 326 - Site Rental – Moved from 517
- 328 - Building Rental – Moved from 537



Object Changes for 2018-19

Objects - Software

Three options for software:

As a purchased service under 360 – Technology & Software Services:

362 – Software as a Service

Usually involves a subscription or periodic fees

Buying use of software for a period of time, as opposed to owning it

Software as a service, cloud-based computing, etc.



Object Changes for 2018-19

Objects - Software

Three options for software:

As a non-capital object under 480 – Non-Capital Technology:

483 – Non-Capital Software

Software your LEA actually owns, including one-time “perpetual” fee
Purchase falls below capitalization threshold

No differentiation between instructional or non-instructional

(Object 435 – Computer Software under 430 – Instructional Media has been removed)



Object Changes for 2018-19

Objects - Software

Three options for software:

As a capital object under 580 – Technology:

582 – Technology Software

Software your LEA actually owns, including one-time “perpetual” fee

Unit cost ABOVE your LEA’s capitalization threshold



Additional Technical Assistance

Allowable Costs Technical Assistance Page

<https://dpi.wi.gov/wisegrants/uniform-grant-guidance/allowablecosts>

Allowable Costs Checklist

https://dpi.wi.gov/sites/default/files/imce/wisegrants/pdf/Allowable%20costs%20checklist_Final.pdf

Claiming Funds

<https://dpi.wi.gov/wisegrants/claiming-federal-funds>

WUFAR

<https://dpi.wi.gov/sfs/finances/wufar/overview>

SCENARIOS



Scenario #1

A math teacher at a Title I Targeted Assistance school, who is paid out of Title I, Part A, is attending an RtI conference hosted by a private vendor in a different city. All costs related to the conference are being charged to the Title I-A grant.

Provide the accounting string including Fund, Location, Object, Function and Project Codes for the expenses below:

- Teacher's salary and benefits while attending the conference
- Conference registration cost
- Mileage
- Lodging/Meals
- District substitute covering the teacher's classes

Scenario #1

Provide the accounting string including Fund, Location, Object, Function and Project Codes for the questions below:

- How would you code a district employed substitute teacher covering classes for a cross categorical teacher charged to the IDEA grant who was on paternity leave?
- How would you code a contracted substitute teacher covering classes for a cross categorical teacher charged to the IDEA grant who was on maternity leave?

Hint: It does not relate to the type of leave used in the example.

Scenario #1 Answers

Title I math teacher's salary / benefits while attending the conference

Fund 10	Location XXX	Object 100	Function 124 000	Project 141
Fund 10	Location XXX	Object 200	Function 124 000	Project 141



Scenario #1 Answers

Conference Registration Costs

Fund 10	Location XXX	Object 310	Function 221 300	Project 141
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Scenario #1 Answers

Mileage, Lodging and Meals

Fund 10	Location XXX	Object 342	Function 221 300	Project 141
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Scenario #1 Answers

District substitute teacher covering the Title I math teacher's classes

Fund 10	Location XXX	Object 100	Function 221 300	Project 141
Fund 10	Location XXX	Object 200	Function 221 300	Project 141



Scenario #1 Answers

A district employed substitute teacher covering classes for a cross categorical special education teacher charged to the IDEA flow-through grant who was on paternity leave

Fund 27	Location XXX	Object 100	Function 158 000	Project 341
Fund 27	Location XXX	Object 200	Function 158 000	Project 341

Scenario #1 Answers

A contracted substitute teacher covering classes for a cross categorical special education teacher charged to the IDEA flow-through grant who was on maternity leave

Fund
27

Location
XXX

Object
370

Function
436 000

Project
341



Scenario #2

The school district is purchasing two software programs, Read 180 for reading interventions and behavioral progress monitoring software for the school psychologist. Both are charged to the IDEA CEIS grant.

Provide the accounting string including Fund, Location, Object, Function and Project Codes for both software types.

Scenario #2 Answers

Reading intervention software charged to IDEA - CEIS

Fund 10	Location XXX	Object 362 or 483	Function 122 000	Project 341
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Behavioral progress monitoring software charged to IDEA - CEIS

Fund 10	Location XXX	Object 362 or 483	Function 215 000	Project 341
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Scenario #3

How would you code the following, paid for using local funds only:

- Purchasing visual impairment instruction from CESA
- Maintaining FM system maintenance from CESA
- Purchasing speech and language testing supplies from CESA

Provide the accounting string including Fund, Location, Object, Function and Project Codes.

Scenario #3 Answers

Visual Impairment Instruction purchased from CESA (local funds)

Fund	Location	Object	Function	Project
27	XXX	386	436 000	019

FM System Maintenance purchased from CESA (local funds)

Fund	Location	Object	Function	Project
27	XXX	386	254 410	019

Scenario #3 Answers

Speech / Language testing supplies purchased from CESA (local funds)

Fund
27

Location
XXX

Object
411

Function
156 600

Project
019



Scenario #4

Provide the accounting string including WISEgrants Purchase Item, Fund, Location, Object, Function and Project Codes for each of the Title I-A grant expenses below:

- Reading A to Z – licenses for computer-based instructional software (paid for as a service)
- Books handed out at a parent literacy night for families to take home
- Books for teacher book study on RtI
- Math intervention workbooks
- Universal Screener software (one-time software purchase)
- Phonics sound cards for Kindergarten

Scenario #4 Answers

Reading A to Z – licenses for computer-based software

Purchase Item: Technology and Software Services

Fund
10

Location
XXX

Object
362

Function
122 000

Project
141



Scenario #4 Answers

Picture books for parent literacy night for families to take home

Purchase Item: Supplies

Fund
10

Location
XXX

Object
410

Function
219 000

Project
141



Scenario #4 Answers

Books for teacher book study on Rtl

Purchase Item: Other Non-Capital Items

Fund
10

Location
XXX

Object
490

Function
221 400

Project
141



Scenario #4 Answers

Math intervention workbooks

Purchase Item: Textbooks / Workbooks

Fund
10

Location
XXX

Object
470

Function
124 000

Project
141



Scenario #4 Answers

Universal Screener Software

Purchase Item: Software

Fund
10

Location
XXX

Object
483

Function
221 900

Project
141



Scenario #4 Answers

Phonics sound cards for Kindergarten

Purchase Item: Instructional Media

Fund
10

Location
XXX

Object
430

Function
122 000

Project
141

